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From:

Sent: Friday, May 17, 2013 9:00 AM

To:

Cc:

Subject: RE: Question about Code Section 1033(f)

Now I see why you guys are confused. The paragraph below from Pub 225 is inaccurate. It says that the reason you sell has to be because of weather-related conditions. Section 1033(f) says the reason you can't replace the converted property with similar or related-use property is because of weather-related conditions. Section 1033(e) looks at why you sold the livestock. Section 1033(f) looks at why you can't replace it with property similar or related in use. Also, couldn't you not be able to replace converted livestock because of environmental contamination? I don't think the pub mentions that.